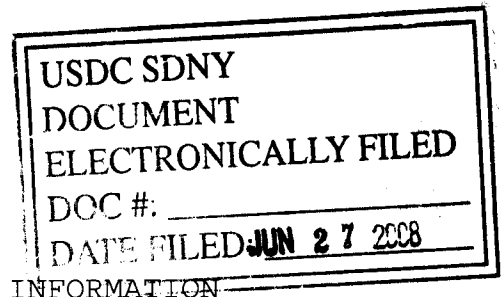


UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - - X
:
UNITED STATES OF AMERICA :
:
- v. - :
:
ROBERT ROSNER, :
:
Defendant. :
- - - - - X



S1 07 Cr. 1058 (RJH)

COUNT ONE

The United States Attorney charges:

1. From in or about August 2004, until on or about December 6, 2006, ROBERT ROSNER, the defendant, served as an Internal Revenue Agent with the United States Internal Revenue Service ("IRS"). In that capacity, ROSNER was responsible for conducting taxpayer audits.

2. On or about July 25, 2006, ROBERT ROSNER, the defendant, sent a letter to a small business based in New York, New York (the "Company"), advising that the IRS had selected the Company's federal tax returns for an audit.

3. On or about October 12, 2006, ROBERT ROSNER, the defendant, contacted the head of the Company (the "Victim") to discuss the audit. ROSNER requested that the Victim treat ROSNER to lunch. The Victim agreed, and had lunch with ROSNER in a restaurant in New York, New York.

4. On or about November 28, 2006, ROBERT ROSNER, the defendant, again contacted the Victim to discuss the audit of the

Company. ROSNER again requested that the Victim treat ROSNER to lunch, which the Victim did. During the lunch, ROSNER told the Victim that he would terminate the IRS audit of the Company if the Victim paid ROSNER \$5,000.

5. On or about December 1, 2006, ROBERT ROSNER, the defendant, submitted internal paperwork at the IRS recommending that no change be made to the Company's tax returns. This step effectively ended the IRS audit of the Company.

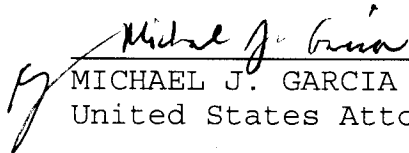
6. On or about December 3, 2006, the Victim had a conversation with ROBERT ROSNER, the defendant. Unknown to ROSNER, this conversation was recorded. During the conversation, the Victim told ROSNER that the Victim did not feel comfortable with the agreement to pay ROSNER a bribe. ROSNER responded, in sum and substance, that ROSNER had already relied on the Victim's acceptance of the bribe offer; namely, by taking steps within the IRS to conclude the IRS audit of the Company. ROSNER requested that the Victim make the payment that they had previously discussed. The Victim agreed to discuss the issue with ROSNER further the next day.

7. On or about December 5, 2006, the Victim received a telephone call from ROBERT ROSNER, the defendant. ROSNER stated, in sum and substance, that he closed the audit of the Company.

Statutory Allegation

8. From on or about July 25, 2006, through on or about December 6, 2006, in the Southern District of New York and elsewhere, ROBERT ROSNER, the defendant, being a public official, to wit, an Internal Revenue Agent with the IRS, otherwise than as provided by law for the proper discharge of official duty, directly and indirectly, demanded, sought, received, accepted, and agreed to receive and accept a thing of value personally for or because of any official act performed or to be performed by such official, to wit, ROSNER solicited and agreed to accept a \$5,000 cash payment in return for Rosner's decision to close and not further pursue an audit of a taxpayer.

(Title 18, United States Code, Sections 201(c)(1)(B) and 2.)



MICHAEL J. GARCIA
United States Attorney

Form No. USA-33s-274 (Ed. 9-25-58)

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Defendant.

INFORMATION

S1 07 Cr.1058 (RJH)

(Title 18, U.S.C., Sections 201(c)(1)(B) and 2.)

MICHAEL J. GARCIA
United States Attorney.
